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No. 07-388

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In the Supreme Court of the United States

TALMUS R. TAYLOR, PETITIONER

v.

UNITED STATES OF AMERICA

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE FIRST CIRCUIT

MEMORANDUM FOR THE UNITED STATES

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MEMORANDUM FOR THE UNITED STATES

Petitioner contends that, in reversing his outside-Guidelines sentence of probation for aiding and abetting in the preparation of false tax returns, the court of appeals erroneously required the district court "to provide progressively more compelling justification under factors listed in 18 U.S.C. § 3553(a) the farther the judge's sentence departs from the United States Sentencing Guidelines." Pet. 7. As petitioner notes (Pet. 6), this Court has granted certiorari in *Gall* v. *United States*, No. 06-7949 (argued Oct. 2, 2007), to determine whether the strength of a justification for a non-Guidelines sentence must vary with the degree of the variance, and, in particular, whether extraordinary reasons are needed to justify a variance from the advisory range. Because the court of appeals applied the principle that "[t]he farther the judge's sentence departs from the guidelines sentence . . . the more compelling the justification based

on factors in section 3553(a) that the judge must offer in order to enable the court of appeals to assess the reasonableness of the sentence imposed," Pet. App. 13a (internal quotation marks and citations omitted), the resolution of *Gall* is likely to affect the proper disposition of this petition.

It is therefore respectfully submitted that the petition for a writ of certiorari should be held pending this Court's decision in *Gall* v. *United States*, No. 06-7949, and then disposed of as is appropriate in light of that decision.

PAUL D. CLEMENT
Solicitor General

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